

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	891.0	918.0	915.0
Pupils On Roll Regular Shared-Time	4.0	6.0	5.0
Pupils On Roll Special Ed Full-Time	225.0	220.0	221.0
Pupils On Roll Special Ed Shared-Time	7.0	11.0	8.0
Pupils On Roll SUBTOTAL	1,127.0	1,155.0	1,149.0
Pupils in Private School Placements	19.0	15.0	20.0
Pupils Sent to Other Districts Regular	0.0	0.0	1.0
Pupils Sent to Other Districts Special Ed	8.0	6.5	6.5
Pupils Received	213.0	221.5	217.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,428,710	14,865,069	15,575,616
Total Tuition	10-1300	3,627,486	4,131,345	3,921,668
Unrestricted Miscellaneous Revenues	10-1XXX	257,582	174,029	133,800
Interest Earned On Capital Reserve Funds	10-1XXX	384	300	300
Other Restricted Miscellaneous Revenues	10-1XXX	141,567	107,914	110,597
Subtotal - Revenues From Local Sources		18,455,729	19,278,657	19,741,981
Revenues from State Sources:				
School Choice Aid	10-3116	26,218	13,109	26,218
Categorical Transportation Aid	10-3121	45,248	45,248	45,248
Extraordinary Aid	10-3131	402,847	50,000	200,000
Categorical Special Education Aid	10-3132	557,857	557,857	557,857
Equalization Aid	10-3176	1,269,909	1,269,909	1,269,909
Categorical Security Aid	10-3177	19,573	19,573	19,573
Adjustment Aid	10-3178	41,810	0	0
Other State Aids	10-3XXX	16,318	60,590	60,590
Subtotal - Revenues From State Sources		2,379,780	2,016,286	2,179,395
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,189	0	19,031
Subtotal - Revenues From Federal Sources		2,189	0	19,031
Budgeted Fund Balance - Operating Budget	10-303	0	616,509	884,807
Withdrawal From Cap Res-For Local Share	10-307	0	140,990	0
Adjustment For Prior Year Encumbrances		0	125,740	0
Actual Revenues (Over)/Under Expenditures		-6,114	0	0
Total Operating Budget		20,831,584	22,178,182	22,825,214

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	9,375	3,314	0
Total Revenues From Local Sources	20-1XXX	9,375	3,314	0
Revenues from Federal Sources:				
Title I	20-4411-4416	96,910	92,164	69,132
Title II	20-4451-4455	25,590	25,809	19,357
Title III	20-4491-4494	24,265	11,969	8,826
I.D.E.A. Part B (Handicapped)	20-4420-4429	218,431	261,573	188,828
Other	20-4XXX	7,751	8,007	6,005
Total Revenues From Federal Sources		372,947	399,522	292,148
Total Grants And Entitlements		382,322	402,836	292,148
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	501,816	514,730	528,700
Total Revenues From Local Sources		501,816	514,730	528,700
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	56,352	57,803	57,973
Budgeted Fund Balance	40-303	0	11,016	1
Total Local Repayment Of Debt		558,168	583,549	586,674
Actual Revenues (Over)/Under Expenditures		17,443	0	0
Total Repayment Of Debt		575,611	583,549	586,674
Total Revenues/Sources		21,789,517	23,164,567	23,704,036
Total Revenues/Sources Net of Transfers		21,789,517	23,164,567	23,704,036

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,683,832	6,034,472	5,781,909
Special Education - Instruction	11-2XX-100-XXX	1,513,034	1,489,622	1,570,967
Basic Skills/Remedial - Instruction	11-230-100-XXX	87,606	126,915	133,694
Bilingual Education - Instruction	11-240-100-XXX	83,515	85,279	85,733
Vocational Programs - Local - Instruction	11-3XX-100-XXX	0	4,000	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	91,247	87,351	92,340
School-Sponsored Athletics - Instruction	11-402-100-XXX	334,417	397,441	400,747
Before/After School Programs	11-421-XXX-XXX	6,445	3,500	2,100
Summer School	11-422-XXX-XXX	34,851	74,560	68,673
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,852,073	1,633,986	2,057,419
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	21,055	21,914	21,329
Undist. Expenditures - Health Services	11-000-213-XXX	220,868	259,096	261,970
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	241,677	282,225	283,676
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	838,784	879,873	955,743
Undist. Expenditures - Guidance	11-000-218-XXX	540,622	495,329	494,102
Undist. Expenditures - Child Study Teams	11-000-219-XXX	441,401	455,678	517,417
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	208,348	300,152	217,625
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	144,903	144,864	166,205
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	143,316	127,125	94,774
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	521,116	595,595	516,510
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	786,124	860,831	860,831
Undist. Expend. - Central Services	11-000-251-XXX	321,277	358,295	366,914
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	103,350	189,283	194,025
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,028,164	2,063,172	2,076,074
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	918,917	969,309	955,047
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,278,147	3,733,511	4,372,474

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Undistributed Expenditures-Food Services	11-000-310-930	2,689	5,285	5,626
Total Undistributed Expenditures		12,612,831	13,375,523	14,417,761
Total General Current Expense		20,447,778	21,678,663	22,553,924
Capital Expenditures:				
Equipment	12-XXX-XXX-730	43,508	42,407	27,468
Facilities Acquisition And Const. Serv.	12-000-400-XXX	27,599	333,159	219,179
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	111,000	0
Increase In Capital Reserve	10-604	300,000	0	0
Interest Deposit To Capital Reserve	10-604	384	300	300
Total Capital Outlay		371,491	486,866	246,947
Transfer Of Funds To Charter Schools	10-000-100-56X	12,315	12,653	24,343
General Fund Grand Total		20,831,584	22,178,182	22,825,214
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,375	3,314	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	96,910	92,164	69,132
Title II	20-XXX-XXX-XXX	25,590	25,809	19,357
Title III	20-XXX-XXX-XXX	24,265	11,969	8,826
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	218,431	261,573	188,828
Other	20-XXX-XXX-XXX	7,751	8,007	6,005
Total Federal Projects	20-XXX-XXX-XXX	372,947	399,522	292,148
Total Special Revenue Funds		382,322	402,836	292,148
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	575,611	583,549	586,674
Total Debt Service Funds		575,611	583,549	586,674
Total Expenditures/Appropriations		21,789,517	23,164,567	23,704,036
Total Expenditures Net of Transfers		21,789,517	23,164,567	23,704,036

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	900,467	629,735	629,735	440,943
--Repayment of Debt	28,460	11,017	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	190,690	491,074	350,384	350,684
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,138,676	1,312,524	696,015	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,570	\$15,728	\$16,720	\$16,652	\$17,130
Total Classroom Instruction	\$7,902	\$8,344	\$8,826	\$8,770	\$8,975
Classroom-Salaries and Benefits	\$7,646	\$7,991	\$8,476	\$8,386	\$8,725
Classroom-General Supplies and Textbooks	\$185	\$196	\$198	\$236	\$162
Classroom-Purchased Services	\$71	\$156	\$151	\$148	\$89
Total Support Services	\$3,186	\$3,042	\$3,267	\$3,203	\$3,375
Support Services-Salaries and Benefits	\$2,458	\$2,508	\$2,679	\$2,624	\$2,812
Total Administrative Costs	\$1,777	\$1,822	\$2,024	\$2,076	\$2,070
Administration Salaries and Benefits	\$1,301	\$1,281	\$1,407	\$1,407	\$1,435
Total Operations and Maintenance of Plant	\$1,890	\$2,068	\$2,073	\$2,091	\$2,169
Operations and Maintenance-Salaries and Benefits	\$1,147	\$1,203	\$1,260	\$1,247	\$1,336
Board Contribution to Food Services	\$2	\$2	\$5	\$5	\$5
Total Extracurricular Costs	\$456	\$450	\$526	\$508	\$537
Total Equipment Costs	\$40	\$39	\$23	\$37	\$24
Legal Costs	\$24	\$40	\$40	\$38	\$32
Employee Benefits as a percentage of salaries*	27.07%	28.07%	30.85%	30.26%	35.26%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Recycling	Butler Borough Recycling	0
Staffing - Other	Business Administrator and 2 Board Office Staff provided by Passaic Cty Ed Services	0
Staffing - Other	SAC shared with Bloomingdale	0
Staffing - Other	Multiple Handicapped Class Costs Shared with Bloomingdale	0
Others	Field Maintenance Shared with Butler Borough	0
Others	Rental of Classroom Space to Inclusive Learning Academy	0
Others	ACT- Telephone- ACT Purchase of Long Distance Telecommunication	0
Others	Purchasing- ACES Natural gas	0
Others	Purchasing Ed Data- school supplies, athletic supplies custodial supplies	0
Others	Ed Data Services-Joint purchasing of maintenance services	0
Others	Morris Cty Ed Services- Student Evaluation Services	0
Others	Transportation- Morris Cty Ed Services	0
Others	Technology Assistance - Passaic Cty Ed Services and Butler Borough	0
Others	Purchasing - COOPs- purchasing of supplies and Paper	0
Others	Garbage Removal- Butler Borough	0
Others	Insurance - Pool- SAIF and NJSIG- Property, Liability , Workers Compensation	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	15,220,342
(B) Estimated Net Taxable Valuation (as of 10/01/14)	749,559,450
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	2.0306
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,742,057
(E) Estimated Net Taxable Valuation (as of 10/01/14)	749,559,450
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	2.1002

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	15,220,342
(H) Estimated Equalized Valuation (as of 10/01/14)	1,008,440,633
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5093
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,742,057
(K) Estimated Equalized Valuation (as of 10/01/14)	1,008,440,633
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.5610

NAME=Elaine Baldwin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Director of Special Servi
Base Annual Salary Amount	\$134,400
Full-Time Equivalent (FTE)	0.8
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	192
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Elaine Baldwin

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=John Baumann

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings and Grounds
Base Annual Salary Amount	\$78,754
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,050
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,149
Contractual Post-Employment Benefit Description of Payout of Sick days	max upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	up to 17 days of unused vacation time
Contractual Post-Employment Benefit Description of Payout of Personal days	no personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=John Baumann

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Shared Svcs Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	27
Shared District	0630
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	NA
Contractual Post-Employment Benefit Description of Payout of Vacation days	NA
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Svcs Agreement

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Full Time Base Salary
Additional Comment 2	Health Benefit Waiver Opt Out Payment
Additional Comment 3	